

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Spencer County Sch Corp (7445)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,709,933	\$1,842,074	\$1,957,754	14%	6%
	11200 Middle/Junior High	\$841,544	\$1,049,233	\$1,020,097	21%	-3%
	11300 High School	\$1,284,793	\$1,374,748	\$1,381,026	7%	0%
	11355 Academic Honors - High Ability Student Program	\$0	\$8,466	\$38,177	n/a	351%
	11410 Agriculture A	\$0	\$54,658	\$57,837	n/a	6%
	11450 Consumer and Homemaking	\$50,622	\$44,258	\$45,256	-11%	2%
	11470 Business Education	\$29,022	\$46,816	\$48,729	68%	4%
	11630 High School	\$23,667	\$3,926	\$2,370	-90%	-40%
	11920 Project 4R	\$20,000	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$19,656	\$11,382	\$10,685	-46%	-6%
	12320 Multiple Handicap	\$33,823	\$44,425	\$45,314	34%	2%
	12350 Homebound	\$119	\$5,464	\$642	440%	-88%
	12410 Emotional Handicap - Full Time	\$41,405	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$39,269	\$60,513	\$61,723	57%	2%
	12520 Compensatory	\$10,000	\$4,855	\$5,051	-49%	4%
	12610 Learning Disability - Full Time	\$99,732	\$221,943	\$217,375	118%	-2%
	12620 Learning Disability - All Others	\$0	\$14,485	\$2,013	n/a	-86%
	12710 Equal Opportunity At Risk	\$46,226	\$1,184	\$0	-100%	-100%
	12810 Special Education Preschool	\$0	\$25,207	\$26,034	n/a	3%
	13100 Adult Basic Education	\$1,936	\$70,981	\$67,757	> 500%	-5%
	14100 Elementary	\$0	\$5,356	\$6,131	n/a	14%
	14200 Middle/Junior High	\$0	\$2,446	\$2,934	n/a	20%
	14300 High School	\$13,779	\$28,673	\$37,525	172%	31%
	16100 Remediation Testing	\$89,854	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$0	\$69,688	\$73,731	n/a	6%
	22220 School Library	\$67,614	\$121,038	\$121,295	79%	0%
	22230 Audiovisual	\$8,098	\$7,116	\$6,291	-22%	-12%
	22250 Computer Assisted Instruction Services	\$100	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$388,388	\$498,780	\$507,651	31%	2%
	25820 Textbooks and Repairs	\$81,323	\$135,697	\$140,678	73%	4%
	25840 Other Textbook Rental Services	\$17,443	\$240	\$108	-99%	-55%
	25860 Textbooks and Workbooks	\$9,355	\$900	\$1,568	-83%	74%
	25870 Materials and Supplies	\$0	\$584	\$1,223	n/a	109%
	25890 Other Textbook Resale Services	\$0	\$1,171	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$220,048	\$291,676	\$313,260	42%	7%
	41100 Transfer Tuition	\$1,964	\$3,178	\$1,642	-16%	-48%
	41300 Area Vocational Schools	\$13,000	\$8,330	\$0	-100%	-100%
	41400 Joint Services and Supply	\$70,413	\$38,500	\$38,500	-45%	0%
Student Academic Achievement Total		\$5,233,128	\$6,097,994	\$6,240,378	19%	2%

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Student Instructional Support						
	21190 Other Attendance/Social Work Services	\$0	\$5,100	\$3,137	n/a	-38%
	21220 Counseling Services	\$63,391	\$199,277	\$207,289	227%	4%
	21320 Medical Services	\$612	\$4,067	\$2,542	315%	-38%
	21340 Nurse Services	\$18,587	\$22,138	\$27,288	47%	23%
	21390 Other Health Services	\$1,157	\$2,119	\$6,742	483%	218%
	21410 Service Area Direction	\$0	\$2,652	\$2,730	n/a	3%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$22,047	\$7,161	\$7,363	-67%	3%
	22130 Instructional Staff Training Services	\$64	\$31,332	\$21,511	> 500%	-31%
	22190 Instructional Staff Training Services - Other	\$1,807	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$5,250	\$15,406	\$15,595	197%	1%
	23120 Service Area Assistants	\$21,847	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$640	\$15,934	\$16,724	> 500%	5%
	23210 Office of the Superintendent	\$119,494	\$215,395	\$218,528	83%	1%
	23220 Community Relations	\$1,155	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$36	\$0	\$0	-100%	n/a
	26440 Inservice Training (Non-Instructional)	\$0	\$0	\$2,915	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$56,944	\$57,232	n/a	1%
Student Instructional Support Total		\$256,087	\$577,524	\$589,595	130%	2%
Overhead and Operational						
	23150 Legal Services	\$3,358	\$4,430	\$6,974	108%	57%
	23160 Promotion Expenses	\$1,818	\$3,036	\$1,016	-44%	-67%
	25291 Refund of Revenue	\$416	\$0	\$1,033	149%	n/a
	25295 Bank Service Charge	\$30	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$33,957	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$478,908	\$916,918	\$910,026	90%	-1%
	25430 Maintenance of Grounds	\$0	\$0	\$35,123	n/a	n/a
	25440 Maintenance of Equipment	\$210,148	\$93,845	\$73,707	-65%	-21%
	25470 Insurance (other than buses)	\$55,665	\$89,070	\$78,936	42%	-11%
	25510 Service Area Direction	\$143,037	\$64,852	\$65,366	-54%	1%
	25520 Vehicle Operation	\$155,737	\$206,402	\$218,180	40%	6%
	25530 Monitoring Services	\$0	\$0	\$2,370	n/a	n/a
	25540 Vehicle Servicing and Maintenance	\$247,109	\$226,992	\$246,485	0%	9%
	25550 Purchase of School Buses	\$87,744	\$135,875	\$154,323	76%	14%
	25560 Insurance on Buses	\$9,439	\$30,451	\$25,592	171%	-16%
	25580 Contracted Transportation Services	\$20,726	\$33,267	\$24,054	16%	-28%
	25590 Other Pupil Transportation Services	\$15,854	\$17,768	\$16,925	7%	-5%
	25591 Bus Driver Training	\$0	\$1,496	\$1,187	n/a	-21%
	25610 Service Area Direction	\$0	\$37,713	\$39,082	n/a	4%

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	25620 Food Preparation and Dispensing	\$218,258	\$242,393	\$251,759	15%	4%
	25640 Food Purchases	\$219,525	\$297,995	\$297,557	36%	0%
	25690 Other Food Services	\$18,900	\$17,944	\$12,927	-32%	-28%
	26495 Official Bonds	\$731	\$640	\$540	-26%	-16%
	26499 Other	\$0	\$3,000	\$3,000	n/a	0%
	33000 Civic Services	\$0	\$998	\$1,166	n/a	17%
	34000 Athletic Coaches	\$49,879	\$88,026	\$80,606	62%	-8%
	39100 High School Band Uniforms	\$0	\$0	\$16,716	n/a	n/a
	39900 Other Community Services	\$150	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$59,624	\$100,111	\$158,703	166%	59%
Overhead and Operational Total		\$2,031,012	\$2,613,222	\$2,723,353	34%	4%
Nonoperational						
	25320 Land Acquisition and Development	\$50,793	\$1,511	\$27,252	-46%	> 500%
	25330 Professional Services	\$78,137	\$16,084	\$564,968	> 500%	> 500%
	25340 Educational Specifications Development	\$4,956	\$87	\$3,040	-39%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$406,416	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$268,647	\$380,342	n/a	42%
	25352 Energy Savings Contracts	\$0	\$196,273	\$196,273	n/a	0%
	25355 Sports Facilities	\$0	\$41,445	\$12,748	n/a	-69%
	25380 Purchase of Mobile or Fixed Equipment	\$321,257	\$283,597	\$281,446	-12%	-1%
	25390 Other Facilities Acquisition & Construction	\$0	\$76,947	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$0	\$903,513	\$896,073	n/a	-1%
	53100 Buildings, LEASE RENTAL	\$514,500	\$1,413,500	\$1,416,000	175%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$6,981	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,383,040	\$3,201,602	\$3,778,142	173%	18%
prorated						
	26491 PERF	\$68,132	\$76,633	\$82,874	22%	8%
	26492 Social Security	\$425,697	\$503,235	\$514,273	21%	2%
	26493 Workmen's Compensation	\$0	\$45,348	\$45,284	n/a	0%
	26494 Group Insurance	\$797,506	\$1,628,917	\$589,300	-26%	-64%
	26496 Unemployment Compensation	\$4,541	\$4,381	\$1,415	-69%	-68%
	26498 Severance/Early Retirement Pay	\$0	\$220,058	\$209,369	n/a	-5%
prorated Total		\$1,295,876	\$2,478,572	\$1,442,515	11%	-42%

